

Nov-27-02 04:41pm From-

Paras Madho
Manager
Securities Operations

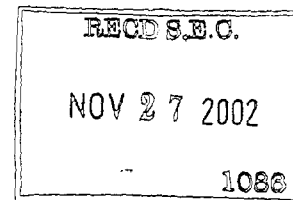
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November 27, 2002



Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 1004 -- STOP/1-4
450 Fifth Street, NW
Judiciary Plaza
Washington, DC 20549

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THOMSON
FINANCIAL

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, EVEREST RE CAPITAL TRUST, 7.85% Trust Preferred Securities and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on November 27, 2002. Tentative listing date -- December 3, 2002.

Sincerely,